

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:** 9704 Stillwater/Swt Grass Coop 48 Stillwater

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: \$5,597

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	235	1,154,402	415,394	398,929	
2007	226	1,223,924	416,948	399,360	216
2008			427,828	410,555	5,597

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 69,522

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,912  
Per-student amount for FY 2007----- 5,416

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	235	1,154,402	566,621	587,781	
2007	226	1,223,924	593,573	630,351	216
2008					5,597

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 42,570

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,501

Per-student amount for FY 2007----- 2,789

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Stillwater/Swt Grass Coop 9704**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Absarokee Elem 0861</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	63116.70	65848.92
			2XX	Personal Services - Employee Benefits	9803.20	9323.90
			6XX	Supplies and Materials	1086.57	784.91
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	9184.65	9886.25
<b>District/Coop Totals</b>					<b>83,191.12</b>	<b>85,843.98</b>

**Absarokee H S 0862**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	22479.54	22330.05
			2XX	Personal Services - Employee Benefits	3731.24	3634.40
			5XX	Other Purchased Services	279.89	.00
			6XX	Supplies and Materials	888.77	160.47
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3441.74	3418.64
<b>District/Coop Totals</b>					<b>30,821.18</b>	<b>29,543.56</b>

**Big Timber Elem 0865**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	94038.73	102476.66
			2XX	Personal Services - Employee Benefits	15688.73	17932.45
			5XX	Other Purchased Services	.00	70.76
			6XX	Supplies and Materials	1627.54	2775.78
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	12134.14	18175.71
15	Miscellaneous Programs Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
140			1XX	Personal Services - Salaries	5000.00	8718.06

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Stillwater/Swt Grass Coop 9704**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Big Timber Elem 0865</b>						
	15	Miscellaneous Programs Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
140		2XX	Personal Services - Employee Benefits		.00	1335.94
<b>District/Coop Totals</b>					128,489.14	151,485.36

**Columbus Elem 0848**

	01	General Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		1XX	Personal Services - Salaries		114468.22	116126.86
		2XX	Personal Services - Employee Benefits		12413.64	14256.74
		5XX	Other Purchased Services		.00	75.00
		6XX	Supplies and Materials		19563.87	12975.21
	14	Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits		16660.54	16782.03
<b>District/Coop Totals</b>					163,106.27	160,215.84

**Columbus H S 0849**

	01	General Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		1XX	Personal Services - Salaries		74318.12	76105.49
		2XX	Personal Services - Employee Benefits		6295.20	7249.97
		3XX	Purchased Professional and Technical Services		.00	261.91
		4XX	Purchased Property Services		742.00	.00
		5XX	Other Purchased Services		.00	36.00
		6XX	Supplies and Materials		8576.35	15732.57
	14	Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
		2XX	Personal Services - Employee Benefits		10804.19	11383.39
<b>District/Coop Totals</b>					100,735.86	110,769.33

**Fishtail Elem 0853**

.00 .00

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Stillwater/Swt Grass Coop 9704**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Fishtail Elem 0853</b>						
<b>District/Coop Totals</b>					0.00	0.00

**Greycliff Elem 0872**

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				30558.49	25093.07
2XX	Personal Services - Employee Benefits				366.22	150.00
6XX	Supplies and Materials				100.00	.00
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				4511.27	3808.97
<b>District/Coop Totals</b>					35,535.98	29,052.04

**McLeod Elem 0875**

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
6XX	Supplies and Materials				72.08	.00
<b>District/Coop Totals</b>					72.08	0.00

**Melville Elem 0868**

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				17398.38	19403.87
2XX	Personal Services - Employee Benefits				116.57	141.64
5XX	Other Purchased Services				2482.20	1682.00
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				1364.03	1515.43
<b>District/Coop Totals</b>					21,361.18	22,742.94

**Nye Elem 0857**

.00 .00

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Stillwater/Swt Grass Coop 9704**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Nye Elem 0857</b>						
<b>District/Coop Totals</b>					0.00	0.00

**Park City Elem 0846**

01	General Fund							
	280	Special Education - Local and State						
		1XXX	Instruction					
			1XX	Personal Services - Salaries		110459.04	103729.98	
			2XX	Personal Services - Employee Benefits		19156.06	12130.82	
			3XX	Purchased Professional and Technical Services		3463.09	7708.43	
			5XX	Other Purchased Services		239.17	49.01	
			6XX	Supplies and Materials		604.62	3222.85	
			8XX	Other Expenditures		484.00	.00	
14	Retirement Fund							
	280	Special Education - Local and State						
		1XXX	Instruction					
			2XX	Personal Services - Employee Benefits		15484.69	16570.91	
			District/Coop Totals				149,890.67	143,412.00

**Park City H S 0847**

01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	27630.97		34620.22
			2XX	Personal Services - Employee Benefits	4430.89		9682.00
			3XX	Purchased Professional and Technical Services	1449.31		3079.89
			5XX	Other Purchased Services	225.94		103.91
			6XX	Supplies and Materials	236.52		905.09
			8XX	Other Expenditures	200.00		.00
14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	3858.81		5765.96
			District/Coop Totals			38,032.44	54,157.07

**Rapelje Elem 0858**

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				7335.00	7335.00
2XX	Personal Services - Employee Benefits				1316.98	1375.69
6XX	Supplies and Materials				1009.50	991.98
14	Retirement Fund					

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**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Stillwater/Swt Grass Coop 9704**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Rapelje Elem 0858</b>						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1060.94	1050.32
			<b>District/Coop Totals</b>			<b>10,722.42      10,752.99</b>

**Rapelje H S 0859**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	7335.00	7335.00
			2XX	Personal Services - Employee Benefits	1317.09	1375.69
			6XX	Supplies and Materials	2169.72	2316.03
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1060.94	1050.32
			<b>District/Coop Totals</b>			<b>11,882.75      12,077.04</b>

**Reed Point Elem 0850**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	25372.46	25493.93
			2XX	Personal Services - Employee Benefits	3331.65	2191.54
			5XX	Other Purchased Services	58.06	73.95
			6XX	Supplies and Materials	130.00	612.81
			8XX	Other Expenditures	.00	1454.06
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3586.89	3977.01
			<b>District/Coop Totals</b>			<b>32,479.06      33,803.30</b>

**Reed Point H S 0851**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	29666.42	33340.33
			2XX	Personal Services - Employee Benefits	2043.89	2305.05
			5XX	Other Purchased Services	111.80	48.10
			6XX	Supplies and Materials	300.90	.00

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
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**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Stillwater/Swt Grass Coop 9704**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Reed Point H S 0851</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			810	Dues and Fees	.00	805.54
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	4470.20	4915.44
<b>District/Coop Totals</b>					<u>36,593.21</u>	<u>41,414.46</u>

**Stillwater/Swt Grass Coop 9704**

14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	.00	2453.03
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	25776.45	18777.50
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	11052.98	9253.23
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	909.40	728.95
82	Interlocal Agreement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	.00	18232.52
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	142856.90	139566.53
			3XX	Purchased Professional and Technical Services	.00	2002.06
			4XX	Purchased Property Services	.00	599.21
			5XX	Other Purchased Services	.00	505.99
			6XX	Supplies and Materials	.00	1376.62
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	61257.24	68775.96
			4XX	Purchased Property Services	.00	508.50
			5XX	Other Purchased Services	.00	1646.06
			6XX	Supplies and Materials	.00	196.96
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	5040.00	5418.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	.00	84.52
<b>District/Coop Totals</b>					<u>246,892.97</u>	<u>270,125.64</u>



Linda McCulloch Superintendent  
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**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Stillwater/Swt Grass Coop 9704**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Sweet Grass County H S 0882</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	50190.43	50281.43
			2XX	Personal Services - Employee Benefits	5726.06	9441.72
			3XX	Purchased Professional and Technical Services	475.48	.00
			6XX	Supplies and Materials	527.18	1145.69
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7676.08	7659.34
<b>District/Coop Totals</b>					64,595.23	68,528.18
<b>Prime Applicant Totals</b>					1,154,401.56	1,223,923.73